

**SCHEDULE A  
FORM 1040ME**

**2012**

Attachment  
Sequence No. 4

**ADJUSTMENTS TO TAX**

See instructions on page 14.  
Enclose with your Form 1040ME.  
For more information, visit [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms).



99

Name(s) as shown on Form 1040ME

Your Social Security Number

**Section 1. TAX ADDITIONS:** (Part-year residents/Nonresidents/"Safe Harbor" residents see instructions on page 14.)

- |  |     |
|--|-----|
| 1. <b>RETIREMENT PLAN DISTRIBUTIONS</b> - Enter the amount from federal Form 1040, line 44 related to lump-sum distributions (federal form 4972) \$ <input type="text"/> x .075..... 1 | .00 |
| 2. <b>EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS</b> - Enter the amount from federal Form 1040, line 58 related to early distributions \$ <input type="text"/> x .075 ..... 2  | .00 |
| 3. <b>TOTAL ADDITIONS</b> - Add lines 1 and 2. Enter result here and on 1040ME, page 1, line 21..... 3   | .00 |

**Section 2. TAX CREDITS (See instructions for details):**

- |   |     |
|---|-----|
| 4. <b>CREDIT FOR THE ELDERLY</b> - Enter amount from federal Form 1040, line 53 related to credit for the elderly or federal Form 1040A, line 30 \$ <input type="text"/> x .20..... *4  | .00 |
| 5. <b>CHILD CARE CREDIT</b> - Enter amount from line 6 of the Child Care Credit Worksheet on page 10. <b>Enclose the worksheet with your return.</b> ..... *5   | .00 |
| 6. <b>EARNED INCOME TAX CREDIT</b> - Enter amount from federal Form 1040, line 64a or federal Form 1040A, line 38a or federal Form 1040EZ, line 8a \$ <input type="text"/> x .05 ..... *6   | .00 |
| 7. <b>CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS</b> - Enter the amount from line 5 from the worksheet for the Credit for Income Tax Paid to Other Jurisdictions available at <a href="http://www.maine.gov/revenue/forms">www.maine.gov/revenue/forms</a> ..... 7 | .00 |
| 8. <b>MAINE SEED CAPITAL CREDIT (Enclose worksheet-see instructions)</b> ..... 8  | .00 |
| 9. <b>CREDIT FOR EDUCATIONAL OPPORTUNITY (Enclose worksheet-see instructions)</b> ..... 9   | .00 |
| 10. <b>MAINE CAPITAL INVESTMENT CREDIT (Enclose worksheet-see instructions)</b> ..... 10  | .00 |
| 11. <b>RESEARCH EXPENSE TAX CREDIT (See instructions)</b> ..... 11  | .00 |
| 12. <b>RESEARCH &amp; DEVELOPMENT SUPER CREDIT (See instructions)</b> ..... 12  | .00 |
| 13. <b>HIGH-TECHNOLOGY CREDIT (Enclose worksheet-see instructions)</b> ..... 13   | .00 |
| 14. <b>MAINE MINIMUM TAX CREDIT (Enclose worksheet-see instructions)</b> ..... 14   | .00 |
| 15. <b>MEDIA PRODUCTION CREDIT (Enclose worksheet-see instructions)</b> ..... 15  | .00 |
| 16. <b>PINE TREE DEVELOPMENT ZONE CREDIT</b> - Enter the amount from the Credit Application Worksheet <b>(Enclose worksheet-see instructions)</b> ..... 16  | .00 |
| 17. <b>FOREST MANAGEMENT PLANNING CREDIT (Supporting documentation must be included).</b> 17  | .00 |
| 18. <b>OTHER TAX CREDITS</b> - List <input type="text"/> <b>(See instructions)</b> ... 18   | .00 |
| 19. <b>TOTAL CREDITS</b> - Add lines 4 through 18. .... 19  | .00 |
| 20. <b>MAINE INCOME TAX</b> - Form 1040ME, line 23 ..... 20   | .00 |
| 21. <b>ALLOWABLE CREDITS</b> - Amount on line 19 or line 20, whichever is less. Enter here and on <b>FORM 1040ME, line 24</b> ..... 21  | .00 |

**\*NOTE:** Personal credits (lines 4, 5, 6 and 9 above) taken by part-year residents, nonresidents and "Safe Harbor" residents are prorated based on the ratio of Maine-source income to total income. For lines 4 and 6, this is done on Schedule NR, line 8 or Schedule NRH, line 10. Line 5 is prorated on the Worksheet for Child Care Credit. Line 9 is determined on the related credit worksheet. Maine business credits are claimed in their entirety, up to the Maine tax liability (carryover provisions may apply).

**SCHEDULE A — MAINE TAX ADJUSTMENTS - See page 13**

For more information on Maine tax additions and tax credits, visit [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms).

**NOTE:** If you file **Schedule NRH**, multiply the joint amount (for both you and your spouse) of Schedule A, lines 4 and 6 by the percentage listed on Schedule NRH, Column B, line 7. Enter the result on the appropriate line of Schedule A. Also, see the note below if you are filing as a nonresident or "Safe Harbor" resident individual.

**SECTION 1 - TAX ADDITIONS:**

**NOTE: Nonresidents/Part-year residents/"Safe Harbor" residents:** Enter on Schedule A, lines 1 and 2, the amounts that relate to Maine-source income only. Do not include amounts based on pension income otherwise exempt from state taxation by federal law (Public Law 104-95).

**Lines 1 and 2. RETIREMENT PLAN DISTRIBUTIONS / EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS.** If you choose to compute a separate federal tax on a lump-sum distribution from a retirement plan or are subject to the special federal tax on an early distribution from a qualified retirement plan, you are subject to an additional Maine tax equal to 7.5% of the federal tax. **NOTE:** Distributions of Maine Public Employees Retirement System contributions previously taxed by Maine are not subject to this special tax.

**SECTION 2 - TAX CREDITS:**

**Tax Credit Worksheets Required.** For more information on all tax credits and to see the worksheets, visit [www.maine.gov/revenue/forms](http://www.maine.gov/revenue/forms) (select Worksheets for Tax Credits) or call (207) 626-8475. Except for lines 4 and 6, you must complete and attach a tax credit worksheet for each tax credit claimed.

**Line 8. MAINE SEED CAPITAL CREDIT.** If you invested in a qualified Maine business of which you are not a principal owner, you may qualify for a credit through the Finance Authority of Maine.

**Line 9. CREDIT FOR EDUCATIONAL OPPORTUNITY.** Graduates of Maine colleges (or employers of qualified graduates) may qualify for a credit based on certain loan repayments made in 2012.

**Line 10. MAINE CAPITAL INVESTMENT CREDIT.** If your business placed depreciable property in service in Maine during tax year 2012, you may qualify for this credit.

**Lines 11 and 12. RESEARCH CREDITS.** Enter on these lines any unused Maine research credit amounts carried forward to 2012 from

prior tax years. **NOTE: If the federal research credit is extended to qualified expenses paid or incurred after 2011, Maine Revenue Services will post the 2012 Maine research credit worksheets to its web site.**

**Lines 13. HIGH-TECH CREDIT.** If your business invested in computer equipment used in high-tech activity, you may qualify for this credit.

**Line 14. MINIMUM TAX CREDIT.** If you paid minimum tax in previous years, you may qualify for a minimum tax credit.

**Lines 15 & 16. MEDIA PRODUCTION / PINE TREE DEVELOPMENT ZONE CREDITS.** If your business produced a movie or other type of media production or if you expanded your business in Maine, you may qualify for one of these credits, certified through the Department of Economic and Community Development.

**Line 17. FOREST MANAGEMENT PLANNING CREDIT.** Once every 10 years an individual taxpayer is allowed a credit of up to \$200 for the costs of a forest management and harvest plan for a parcel of more than 10 acres. To claim the credit, you must complete the Forest Management Planning Credit worksheet for your records.

**Line 18. OTHER TAX CREDITS.** Enter the sum of the following credits. List the name of each credit claimed in the space provided: ● Biofuel Production Tax Credit, for DEP-certified production of non-fossil fuels ● Family Development Account Credit, for contributions to the FAME-authorized fund ● Jobs and Investment Tax Credit, for creation of 100 jobs and investment of \$5 million ● Maine Fishery Infrastructure Credit for investments in, or contributions to, public fishery infrastructure projects ● Employer credits for payment of employee expenses (long-term care insurance, day care expenses, dependent health benefits) ● Quality Child Care Investment Tax Credit, for DHHS-certified investments in child care facilities ● Credit for Rehabilitation of Historic Properties placed in service prior to 2008.

**2012 - Worksheet for Child Care Credit - Schedule A, Line 5** (Enclose with your Form 1040ME)

Your child care provider may be certified as a Quality Child Care Program facility by the Department of Health and Human Services (DHHS), Office of Child Care and Head Start. If so, enter your child care provider's Quality Child Care certificate number or **Step 4** Child Care Quality Rating System certificate number in the space provided and enter your quality child care expenses in Column B. Otherwise, use only column A to calculate your child care credit. For a list of certified quality child care providers, go to Maine Revenue Services web site at [www.maine.gov/revenue](http://www.maine.gov/revenue) (select Income/Estate Tax) or call DHHS at (207) 624-7909 Monday through Friday.

<b>Quality Child Care Program Name &amp; Certificate Number:</b>	<b>Column A Regular Child Care Expenses</b>	<b>Column B "Quality" Child Care Expenses</b>
<i>(do not enter the Child Care Program's federal ID number)</i>		
1. Total expenses paid for child care services included on federal Form 2441, line 2, column C..... 1. \$ <input style="width: 150px; height: 20px;" type="text"/>		
<b>1a.</b> <u>Column A</u> - expenses paid for <b>regular</b> child care services included on line 1 <u>Column B</u> - expenses paid for <b>quality</b> child care services included on line 1.....1a. _____		
<b>1b.</b> Percentage of expenses paid. <u>Column A</u> - divide line 1a, column A by line 1 <u>Column B</u> - divide line 1a, column B by line 1 .....1b. _____		
2. Enter amount from federal Form 1040, line 48 or 1040A, line 29 ..... 2. \$ <input style="width: 150px; height: 20px;" type="text"/>		
<b>2a.</b> <u>Column A</u> - multiply line 2 by line 1b, column A <u>Column B</u> - multiply line 2 by line 1b, column B .....2a. _____		
3. Maine Credit. <u>Column A</u> - multiply line 2a, column A by 25% (.25) <u>Column B</u> - multiply line 2a, column B by 50% (.50).....3. _____		
4. Add line 3, column A and line 3, column B ..... 4. _____		
<b>4a. FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:</b> You must prorate your child care credit. For those filing Schedule NR, multiply line 4 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7). For those filing Schedule NRH, multiply line 4 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). .....4a. _____		
5. Enter line 4 (or line 4a for those filing Schedule NR or Schedule NRH) or \$500, whichever is less. Enter this amount on <b>Form 1040ME, line 27d</b> .....5. _____		
6. Subtract line 5 from line 4 or line 4a (for those filing Schedule NR or NRH). Enter here and on <b>Schedule A, line 5</b> . ... 6. _____		